

ID	Reference in Table	Complete reference
<b>M1</b>	(Andersson et al., 2006)	Andersson, B., Bergholtz, M., Johannesson, P., Schmitt, M., & Zdravkovic, J. (2006). From business to process models-a chaining methodology. In Proceedings of CAISE'06 Workshops and Doctoral Consortium.
<b>M2</b>	(Azam et al., 2007)	Azam, F., Li, Z., & Ahmad, R. (2007, May). Integrating value-based requirement engineering models to WebML using VIP business modeling framework. In Proceedings of the 16th international conference on World Wide Web (pp. 933-942).
<b>M3</b>	(Bergholtz et al., 2005)	Bergholtz, M., Grégoire, B., Johannesson, P., Schmitt, M., Wohed, P., & Zdravkovic, J. (2005). Integrated Methodology for linking business and process models with risk mitigation. Proc. REBNITA, 5, 1-6.
<b>M4</b>	(Bergholtz et al., 2002)	Bergholtz, M., Jayaweera, P., Johannesson, P., & Wohed, P. (2002, October). Process models and business models—a unified framework. In International Conference on Conceptual Modeling (pp. 364-377). Springer, Berlin, Heidelberg.
<b>M5</b>	(Bodenstaff et al., 2007)	Bodenstaff, L., Wombacher, A., & Reichert, M. (2007). On formal consistency between value and coordination models.
<b>M6</b>	(Boubaker et al., 2017)	Boubaker, A., Leshob, A., Mili, H., & Charif, Y. (2017). A pattern-based approach to extract REA value models from business process models. Intelligent Systems in Accounting, Finance and Management, 24(1), 29-48.
<b>M7</b>	(Braccini et al., 2010)	Braccini, A. M. (2010). How do IT Resources Support the Value Generation Process of the Organization? An Ontology Based Approach. In MCIS (p. 16).
<b>M8</b>	(De Castro et al., 2011)	De Castro, V., Marcos, E., & Vara, J. M. (2011). Applying CIM-to-PIM model transformations for the service-oriented development of information systems. Information and Software Technology, 53(1), 87-105.
<b>M9</b>	(Di Valentin et al., 2015)	Di Valentin, C., Werth, D., & Loos, P. (2015, July). Analysis of IT-Business Models-Towards Theory Development of Business Model Transformation and Monitoring. In Fifth International Symposium on Business Modeling and Software Design (Vol. 1, pp. 171-177). SCITEPRESS.
<b>M10</b>	(Di Valentin et al., 2012)	Di Valentin, C., Burkhart, T., Vanderhaeghen, D., Werth, D., & Loos, P. (2012). Towards a framework for transforming business models into business processes.

<b>M11</b>	(Edirisuriya et al., 2009)	Edirisuriya, A., & Johannesson, P. (2008, September). On the alignment of business models and process models. In International Conference on Business Process Management (pp. 68-79). Springer, Berlin, Heidelberg.
<b>M12</b>	(Fatemi et al., 2010)	Fatemi, H., Sinderen, M. V., & Wieringa, R. (2010, September). Value-oriented coordination process modeling. In International Conference on Business Process Management (pp. 162-177). Springer, Berlin, Heidelberg.
<b>M13</b>	(Fayoumi et al., 2016)	Fayoumi, A., & Loucopoulos, P. (2016). Conceptual modeling for the design of intelligent and emergent information systems. Expert Systems with Applications, 59, 174-194.
<b>M14</b>	(Grégoire et al., 2006)	Grégoire, B., & Schmitt, M. (2006, June). Business service network design: from business model to an integrated multi-partner business transaction. In The 8th IEEE International Conference on E-Commerce Technology and The 3rd IEEE International Conference on Enterprise Computing, E-Commerce, and E-Services (CEC/EEE'06) (pp. 84-84). IEEE.
<b>M15</b>	(Hänel et al., 2015)	Hänel, T., & Felden, C. (2015, October). Linking operational business intelligence with value-based business requirements. In Conference on e-Business, e-Services and e-Society (pp. 147-159). Springer, Cham.
<b>M16</b>	(Hofreiter et al., 2012)	Hofreiter, B., Huemer, C., Kappel, G., Mayrhofer, D., & Brocke, J. V. (2012). Inter-organizational Reference Models—May Inter-organizational Systems Profit from Reference Modeling?. In Business System Management and Engineering (pp. 32-47). Springer, Berlin, Heidelberg.
<b>M17</b>	(Hotie et al., 2019)	Hotie, F., & Gordijn, J. (2019). Value-based process model design. Business & Information Systems Engineering, 61(2), 163-180.
<b>M18</b>	(Huemer et al., 2009)	Huemer, C., Liegl, P., Schuster, R., Zapletal, M., & Hofreiter, B. (2009). 12 Service-Oriented Enterprise Modeling and Analysis. Handbook of Enterprise Integration, 307.
<b>M19</b>	(Jayaweera et al., 2001)	Jayaweera, P., Johannesson, P., & Wohed, P. (2001, July). From Business Model to Process Patterns in e-commerce. In 6th Int. Workshop on the Language-Action Perspective on Communication Modeling.

<b>M20</b>	(Mohamed et al., 2010)	Mohamed, U. A., Galal-Edeen, G. H., & El-Zoghbi, A. A. (2010, January). Building integrated oil and gas B2B e-commerce hub architecture based on SOA. In 2010 International Conference on e-Education, e-Business, e-Management and e-Learning (pp. 599-608). IEEE.
<b>M21</b>	(O'Donnell et al., 2005)	O'Donnell, E. (2005). Enterprise risk management: A systems-thinking framework for the event identification phase. <i>International Journal of accounting information systems</i> , 6(3), 177-195.
<b>M22</b>	(Pijpers et al., 2007)	Pijpers, V., & Gordijn, J. (2007, January). Bridging business value models and process models in aviation value webs via possession rights. In 2007 40th Annual Hawaii International Conference on System Sciences (HICSS'07) (pp. 175a-175a). IEEE.
<b>M23</b>	(Roelens et al., 2019)	Roelens, B., Steenacker, W., & Poels, G. (2019). Realizing strategic fit within the business architecture: the design of a process-goal alignment modeling and analysis technique. <i>Software &amp; Systems Modeling</i> , 18(1), 631-662.
<b>M24</b>	(Rudtsch et al., 2014)	Rudtsch, V., Gausemeier, J., Gesing, J., Mittag, T., & Peter, S. (2014). Pattern-based business model development for cyber-physical production systems. <i>Procedia CIRP</i> , 25, 313-319.
<b>M25</b>	(Salgado et al., 2014)	Salgado, C. E., Teixeira, J., Machado, R. J., & Maciel, R. S. (2014, October). Generating a Business Model through the Elicitation of Business Goals and Rules within a SPEM approach. In <i>International Conference on Information and Software Technologies</i> (pp. 47-58). Springer, Cham.
<b>M26</b>	(Schief et al., 2012)	Schief, M., Bonakdar, A., & Weiblen, T. (2012). Transforming software business models into business processes.
<b>M27</b>	(Schuster et al., 2010)	Schuster, R., Motal, T., Huemer, C., & Werthner, H. (2010, May). From economic drivers to B2B process models: A mapping from REA to UMM. In <i>International Conference on Business Information Systems</i> (pp. 119-131). Springer, Berlin, Heidelberg.
<b>M28</b>	(Silva Torres et al., 2021)	Silva Torres, I. D., Fantinato, M., Branco, G. M., & Gordijn, J. (2021, November). Design Guidelines to Derive an e3 value Business Model from a BPMN Process Model in the Financial Securities Sector. In <i>IFIP Working Conference on The Practice of Enterprise Modeling</i> (pp. 153-167). Springer, Cham.

<b>M29</b>	(Suratno et al., 2018)	Suratno, B., Ozkan, B., Turetken, O., & Grefen, P. (2018, July). A method for operationalizing service-dominant business models into conceptual process models. In International Symposium on Business Modeling and Software Design (pp. 133-148). Springer, Cham.
<b>M30</b>	(Weigand et al., 2007)	Weigand, H., Johannesson, P., Andersson, B., Bergholtz, M., Edirisuriya, A., & Ilayperuma, T. (2007). Value object analysis and the transformation from value model to process model. In Enterprise Interoperability (pp. 55-65). Springer, London.
<b>M31</b>	(Wieringa et al., 2008)	Wieringa, R. J., & Gordijn, J. (2005, March). Value-oriented design of service coordination processes: correctness and trust. In Proceedings of the 2005 ACM symposium on Applied computing (pp. 1320-1327).
<b>M32</b>	(Wieringa et al., 2005)	Wieringa, R., Pijpers, V., Bodestaff, L., & Gordijn, J. (2008, October). Value-driven coordination process design using physical delivery models. In International Conference on Conceptual Modeling (pp. 216-231). Springer, Berlin, Heidelberg.
<b>M33</b>	(Zancul et al., 2016)	de Senzi Zancul, E., Takey, S. M., Barquet, A. P. B., Kuwabara, L. H., Miguel, P. A. C., & Rozenfeld, H. (2016). Business process support for IoT based product-service systems (PSS). Business Process Management Journal.
<b>M34</b>	(Zlatev et al., 2005)	Zlatev, Z., & Wombacher, A. (2005, October). Consistency between e3-value models and activity diagrams in a multi-perspective development method. In OTM Confederated International Conferences" On the Move to Meaningful Internet Systems" (pp. 520-538). Springer, Berlin, Heidelberg.